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8 Attorneys for Plaintiff  
 Facebook, Inc.

10 UNITED STATES DISTRICT COURT  
 11 NORTHERN DISTRICT OF CALIFORNIA  
 12 SAN FRANCISCO DIVISION

13 FACEBOOK, INC. AND SUBSIDIARIES,

Case No.

14 Plaintiff,

15 v.  
 16 INTERNAL REVENUE SERVICE,  
 17  
 18 Defendant.

DECLARATION OF JAY CHA-YOUNG  
 KIM IN SUPPORT OF FACEBOOK'S  
 COMPLAINT FOR DECLARATORY AND  
 INJUNCTIVE RELIEF

20 I, Jay Cha-young Kim, declare as follows:

21 1. I am an attorney with Baker & McKenzie LLP. Beginning in January 2013, I have  
 22 advised Facebook, Inc. ("Facebook") regarding the Internal Revenue Service ("IRS") audit of  
 23 Facebook's taxable years ended December 31, 2008 ("Tax Year 2008"), December 31, 2009 ("Tax  
 24 Year 2009"), and December 31, 2010 ("Tax Year 2010") (the "2008-2010 tax audit"). I have  
 25 personal knowledge of the matters set forth in this declaration.

26 2. On August 5, 2016, I prepared and transmitted two Freedom of Information Act  
 27 ("FOIA") requests to the IRS on behalf of Facebook in my capacity as Facebook's counsel. Both  
 28 FOIA requests seek access to responsive documents related to the 2008-2010 tax audit. Attached

hereto as Exhibit A is a true and correct copy of the first FOIA request (without attachments) that I prepared and transmitted on August 5, 2016 (the “National Office Request”). Attached hereto as Exhibit B is a true and correct copy of the second FOIA request (without attachments) that I prepared and transmitted on August 5, 2016 (the “Examination Division Request”).

3. On September 13, 2016, I received a letter from the IRS, dated September 7, 2016, regarding the National Office Request and the Examination Division Request. The letter stated that the IRS was unable to send the requested information by September 8, 2016, the 20 business-day period allowed by law. The letter further stated that the IRS extended the statutory response date to September 22, 2016, but the IRS would still be unable to locate and consider release of the requested records by September 22, 2016. The letter stated that Facebook could file suit after September 22, 2016. Attached hereto as Exhibit C is a true and correct copy of the letter from the IRS dated September 7, 2016.

4. On October 4, 2016, I received a second letter from the IRS, dated September 23, 2016, referring to the National Office Request and the Examination Division Request. The letter requested payment of \$19,598 to process the requests. I mailed a check for \$19,598 to the IRS on October 5, 2016. Attached hereto as Exhibit D is a true and correct copy of the letter from the IRS dated September 23, 2016. Attached hereto as Exhibit E is a true and correct copy of my letter to the IRS enclosing a check for \$19,598.

5. As of the date of this Declaration, the IRS has not disclosed any of the documents and records requested by Facebook National Office Request and Examination Division Request.

I declare under penalty of perjury that the foregoing is true and correct. Executed on the  
11th day of October 2016 at Palo Alto, California.

BAKER & MCKENZIE LLP

By:

Jay Cha-young Kim